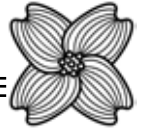




RULES OF
**Department of Elementary and
Secondary Education**
**Division 30—Division of Financial and
Administrative Services**
Chapter 660—School Finance

Title	Page
5 CSR 30-660.010 Procedures to Determine Indirect Cost Rates for Federal Programs and Grants (Rescinded August 14, 1978)	3
5 CSR 30-660.020 School Audits (Rescinded August 13, 1982)	3
5 CSR 30-660.030 Determination of the Cost of Education Index (Rescinded May 30, 2002)	3
5 CSR 30-660.040 Minimum Salaries (Rescinded May 30, 2002)	3
5 CSR 30-660.050 Calculation of the Previous Amounts Per Eligible Pupil (Rescinded May 30, 2002)	3
5 CSR 30-660.060 Erection of Public School Buildings (Rescinded February 26, 1995)	3
5 CSR 30-660.065 Definition of Nonathletic, Classroom, Instructional Facilities and Classroom Instructional Capital Outlay (Rescinded May 30, 2007)	3
5 CSR 30-660.070 Video Programming in Schools	3
5 CSR 30-660.080 Performance Districts	3
5 CSR 30-660.085 Attendance Hour Reporting (Rescinded July 30, 2021)	4
5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting (Rescinded March 30, 2025)	4
5 CSR 30-660.095 State Agency Payments to School Districts for Educational Services	4



**TITLE 5 – DEPARTMENT OF ELEMENTARY AND
SECONDARY EDUCATION**
**Division 30 – Division of Financial and
Administrative Services**
Chapter 660 – School Finance

**5 CSR 30-660.010 Procedures to Determine Indirect Cost
Rates for Federal Programs and Grants**
(Rescinded August 14, 1978)

*AUTHORITY: section 178.430, RSMo 1969. This rule was previously
filed as 5 CSR 40-660.010. Original rule filed Dec. 23, 1975, effective
Jan. 2, 1976. Amended: Filed July 13, 1976, effective Nov. 1, 1976.
Rescinded: Filed May 12, 1978, effective Aug. 14, 1978.*

5 CSR 30-660.020 School Audits
(Rescinded August 13, 1982)

*AUTHORITY: section 165.121, RSMo 1978. This rule was previously
filed as 5 CSR 40-660.020. Original rule filed Feb. 28, 1980,
effective June 16, 1980. Rescinded: Filed April 29, 1982, effective
Aug. 13, 1982.*

**5 CSR 30-660.030 Determination of the Cost of Education
Index**
(Rescinded May 30, 2002)

*AUTHORITY: section 163.011, RSMo Supp. 1992. This rule was
previously filed as 5 CSR 40-660.030. Original rule filed March
2, 1983, effective Aug. 12, 1983. Rescinded: Filed Oct. 25, 2001,
effective May 30, 2002.*

5 CSR 30-660.040 Minimum Salaries
(Rescinded May 30, 2002)

*AUTHORITY: section 163.172.3, RSMo Supp. 1990. This rule was
previously filed as 5 CSR 40-660.040. Original rule filed Nov.
25, 1985, effective Feb. 24, 1986. Amended: Filed Dec. 30, 1987,
effective April 28, 1988. Amended: Filed Nov. 16, 1990, effective
June 10, 1991. Rescinded: Filed Oct. 25, 2001, effective May 30,
2002.*

**5 CSR 30-660.050 Calculation of the Previous Amounts Per
Eligible Pupil**
(Rescinded May 30, 2002)

*AUTHORITY: section 163.031.5, RSMo 1986. Original rule filed
April 24, 1990, effective July 1, 1991. Rescinded: Filed Oct. 25, 2001,
effective May 30, 2002.*

5 CSR 30-660.060 Erection of Public School Buildings
(Rescinded February 26, 1995)

*AUTHORITY: 151.150, RSMo Supp. 1993. Emergency rule filed Oct.
22, 1993, effective Nov. 1, 1993, expired Feb. 28, 1994. Original rule
filed June 28, 1993, effective Jan. 13, 1994. Rescinded: Filed July 22,
1994, effective Feb. 26, 1995.*

**5 CSR 30-660.065 Definition of Nonathletic, Classroom,
Instructional Facilities and Classroom Instructional Capital
Outlay**
(Rescinded May 30, 2007)

*AUTHORITY: section 165.011, RSMo Supp. 1993. Original rule filed
July 22, 1994, effective Feb. 26, 1995. Rescinded: Filed Oct. 12, 2006,
effective May 30, 2007.*

5 CSR 30-660.070 Video Programming in Schools

*PURPOSE: The purpose of this rule is to define the use of video
programming in schools.*

(1) The school term and the school day shall meet the requirements pursuant to state laws and regulations. Time allocated to the general mandatory use, by all or a major portion of students enrolled in a school, of a video or audio program or other offering which is not directly related to the curriculum of the school and the class may not be considered in meeting the eligibility requirements for state aid pursuant to applicable state laws and regulations or the minimum school term requirements pursuant to applicable state laws and regulations.

(2) School districts may not count toward meeting the time allocations for a course the time allocated to the general mandatory use, by all or a major portion of the students enrolled in the course, of a video or audio program or other offering which is not directly related to the curriculum of the class.

*AUTHORITY: sections 163.021 and 171.031, RSMo 2000 and 161.092,
RSMo Supp. 2002.* Original rule filed Oct. 29, 2002, effective April
30, 2003.*

**Original authority: 161.092, RSMo 1963, amended 1973, 2002; 163.021, RSMo 1963,
amended 1973, 1982, 1983, 1984, 1988, 1992, 1993, 1996, 1997, 1998; and 171.031 RSMo
1963, amended 1973, 1983, 1984, 1987, 1992, 1993.*

5 CSR 30-660.080 Performance Districts

*PURPOSE: The purpose of this rule is to define the process to
identify "Performance Districts" as defined in section 163.011,
RSMo, and as applied to the foundation formula for funding
public schools.*

(1) "Performance Districts" as defined pursuant to section 163.011, RSMo, shall be identified by the Department of Elementary and Secondary Education (department), and used in the foundation formula calculation for years subsequent to fiscal year 2016, using the following process:

(A) The department shall calculate an annual performance report (APR) for school districts that reflects the percentage of possible points earned based upon the accreditation standards applied by the State Board of Education (board) in the classification of schools pursuant to section 161.092(9), RSMo;

(B) No school district shall be eligible for designation unless it has earned at least ninety percent (90%) of the possible points reported in both school years immediately prior to the year in which the calculation must be made;

(C) Percentages of the two (2) prior years for districts eligible for designation will be averaged and ranked in order



beginning with the highest average;

(D) Pursuant to section 163.011, RSMo, the number of designated Performance Districts will not exceed twenty-five percent (25%) of Missouri schools in fiscal years subsequent to 2018; and

(E) In any year in which the department does not generate an APR, the department will utilize the most recent data available for each performance standard in order to establish an equivalent percentage of points earned for determining Performance District designation.

AUTHORITY: sections 161.092 and 163.011, RSMo 2016. Original rule filed Dec. 10, 2014, effective July 30, 2015. Amended: Filed April 22, 2021, effective Dec. 30, 2021.*

**Original authority: 161.092, RSMo 1963, amended 1973, 2002, 2003, 2013, 2014, and 163.011, RSMo 1963, amended 1967, 1973, 1977, 1982, 1985, 1986, 1988, 1992, 1993, 1996, 1997, 1998, 1999, 2001, 2002, 2005, 2006, 2007, 2008, 2009, 2014.*

5 CSR 30-660.085 Attendance Hour Reporting
(Rescinded July 30, 2021)

AUTHORITY: section 161.092, RSMo 2016, and sections 163.021 and 171.031, RSMo Supp. 2020. Emergency rule filed July 15, 2020, effective Aug. 1, 2020, expired Feb. 25, 2021. Original rule filed July 15, 2020, effective Jan. 30, 2021. Rescinded: Filed Jan. 13, 2021, effective July 30, 2021.

5 CSR 30-660.090 Charter School Local Education Agency (LEA) Attendance Hour Reporting
(Rescinded March 30, 2025)

AUTHORITY: sections 161.092, 163.043, and 163.087, RSMo 2016, and sections 160.415 and 163.031, RSMo Supp. 2022. Emergency rule filed Aug. 19, 2020, effective Sept. 2, 2020, expired Feb. 28, 2021. Original rule filed Aug. 19, 2020, effective Feb. 28, 2021. Emergency amendment filed April 19, 2022, effective May 3, 2022, expired Feb. 9, 2023. Amended: Filed April 19, 2022, effective Dec. 30, 2022. Rescinded: Filed Sept. 4, 2024, effective March 30, 2025.*

5 CSR 30-660.095 State Agency Payments to School Districts for Educational Services

PURPOSE: This rule establishes criteria for making payments to school districts which provide educational services to nondomiciled children who are in residential placement arranged by the Department of Mental Health, Department of Social Services, or a court of competent jurisdiction.

(1) The Department of Elementary and Secondary Education (department) shall expend general revenue appropriated to fund the excess cost of educational services provided to a child who is admitted to programs or facilities or placed in them as provided by section 167.126, RSMo, or other relevant statutes. The department shall pay the serving school districts the excess cost of services provided, e.g., an amount by which the per pupil costs of the educational services exceeds the funds received from the domiciliary school district and from other sources.

(2) The serving school district may submit requests of payment for educational services to the Department of Elementary and Secondary Education, Division of Financial and Administrative Services. Requests for payment will be accepted in the following

school year during which billable services were delivered.

(3) The serving school district shall use forms prescribed by the department when submitting requests for payment.

(4) The department will determine excess cost payments based on expenditure data and revenue data for the year in which services were provided.

(5) Payments to the serving district may be prorated based on funds appropriated for this purpose.

AUTHORITY: sections 161.092, and 167.126(4) and (5), RSMo 2016. This rule previously filed as 5 CSR 70-742.165. Original rule filed June 21, 1996, effective Jan. 30, 1997. Amended: Filed Sept. 16, 1997, effective March 30, 1998. Moved to 5 CSR 20-300.130, effective Aug. 16, 2011. Moved to 5 CSR 30-660.095 and amended: Filed April 23, 2021, effective Dec. 30, 2021.*

**Original authority: 161.092, RSMo 1963, amended 1973, 2002, 2003, 2013, 2014, and 167.126, RSMo 1995, amended 1997.*